

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Page 161, line 11, strike "With" and insert "**Notwithstanding**
- 2 **IC 6-2.5-2-2, with**".
- 3 Page 161, line 15, strike "price per unit before the addition of state
- 4 and federal taxes;" and insert "**lesser of the:**".
- 5 Page 161, between lines 15 and 16, begin a new line double block
- 6 indented and insert:
- 7 "**(A) price per unit before the addition of state and federal**
- 8 **taxes; or**
- 9 **(B) product of:**
- 10 **(i) two dollars (\$2.00); multiplied by**
- 11 **(ii) the gallon conversion index;"**.
- 12 Page 161, line 16, before "multiplied" insert "**rounded to the**
- 13 **nearest one cent (\$0.01);"**.
- 14 Page 161, between lines 32 and 33, begin a new paragraph and
- 15 insert:
- 16 "**(c) For purposes of this section, the gallon conversion index is**
- 17 **the following:**
- 18 **(1) One (1), if the unit of measure by which gasoline is sold is**
- 19 **a gallon.**
- 20 **(2) Five-tenths (0.5), if the unit of measure by which gasoline**
- 21 **is sold is one-half (1/2) gallon.**
- 22 **(3) Twenty-six thousand four hundred seventeen one hundred**
- 23 **thousandths (0.26417), if the unit of measure by which**
- 24 **gasoline is sold is a liter.**

**(4) An equivalent gallon conversion index specified by the department if the unit of measure by which gasoline is sold is not described in subdivision (1), (2), or (3)."**

Page 163, between lines 16 and 17, begin a new paragraph and insert:

"SECTION 182. IC 6-2.5-7-14, AS AMENDED BY P.L.176-2006, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE APRIL 1, 2008]: Sec. 14. (a) Before June 10 and December 10 of each year, the department shall determine and provide to:

- (1) each refiner and terminal operator and each qualified distributor known to the department to be required to collect prepayments of the state gross retail tax under this chapter; and
- (2) any other person that makes a request;

a notice of the prepayment rate to be used during the following six (6) month period. The department shall also have the prepayment rate published in the June and December issues of the Indiana Register.

(b) In determining the prepayment rate under this section, the department shall use the most recent retail price of gasoline available to the department.

(c) The prepayment rate per gallon of gasoline determined by the department under this section is the amount per gallon of gasoline determined under STEP FOUR of the following formula:

STEP ONE: Determine the statewide average retail price per gallon of gasoline, excluding the Indiana and federal gasoline taxes and the Indiana gross retail tax.

STEP TWO: Determine the product of the following:

(A) The **lesser of the following:**

(i) The STEP ONE amount.

(ii) **For prepayments made after March 30, 2008, two dollars (\$2.00).**

(B) The Indiana gross retail tax rate.

(C) Ninety percent (90%).

STEP THREE: Determine the lesser of:

(A) the STEP TWO result; or

(B) the product of:

(i) the prepayment rate in effect on the day immediately preceding the day on which the prepayment rate is redetermined under this section; multiplied by

(ii) one hundred twenty-five percent (125%).

STEP FOUR: Round the STEP THREE result to the nearest one-tenth of one cent (\$0.001)."

Page 246, between lines 26 and 27, begin a new paragraph and insert:

"SECTION 246. [EFFECTIVE UPON PASSAGE] **(a) IC 6-2.5-7-3, as amended by this act, applies to retail transactions that occur after March 30, 2008.**

1       (b) As used in this SECTION, "department" refers to the  
2 department of state revenue.

3       (c) The department may adopt temporary rules in the manner  
4 provided for the adoption of emergency rules under IC 4-22-2-37.1  
5 to implement IC 6-2.5-7-3, as amended by this act. The temporary  
6 rules must provide a method for providing a credit or a refund of  
7 any difference between the prepayment amounts paid or deposited  
8 with the department by any person on the purchase or shipment of  
9 gasoline in a reporting period ending before April 1, 2008, and the  
10 gross retail rate imposed by IC 6-2.5-7-3, as amended by this act,  
11 on the retail sale of the gasoline in a reporting period beginning  
12 after March 30, 2008.

13       (d) A rule adopted under this SECTION expires on the earliest  
14 of the following:

15           (1) The date a rule is adopted by the department under  
16 IC 4-22-2 that repeals, amends, or supersedes the temporary  
17 rule.

18           (2) The date another temporary rule is adopted under this  
19 SECTION.

20           (3) The date specified in the temporary rule.

21           (4) December 31, 2009."

22       Renumber all SECTIONS consecutively.

(Reference is to HB 1001 as printed January 17, 2008.)

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Representative Pelath